

**REMARKS**

Claims 6-12, 17-23 and 25 are pending. By this Amendment, claims 6, 17 and 25 are amended, and claims 1-5, 13-16 and 24 are canceled. The undersigned thanks the Examiner for the courtesies extended to the undersigned during the October 23 telephone interview. The substance of the telephone interview is incorporated in the following remarks.

**I. Potential 35 U.S.C. §112, First Paragraph Rejection**

The October 7, 2003 Advisory Action indicates that the claim amendment of "while observing the indicator" to claim 6, 17 and 25 may be subject to a potential 35 U.S.C. §112, first paragraph rejection for introducing new matter. According to the Examiner, the specification discusses that the indicator is observed by a scanning electron microscope. However, other ways of observing the indicator is possible, such as a mechanical or physical observation of the indicator.

During the October 23 telephone interview with Examiner Tugbang, the undersigned argued that the claim amendment to claims 6, 17 and 25 do not introduce new matter because the amendment is supported by at least one embodiment of the invention. Further, on page 26, lines 23-26, it clearly states that many modifications and variations of the present invention are possible in light of the above teachings. It is respectfully submitted that it is within the knowledge of one skilled in the art to understand that other means such as a mechanical or physical observation of the indicator may be used after understanding the teachings of the application. Accordingly, the Examiner is urged not to reject the claims under 35 U.S.C. §112, first paragraph.

**II. Response to Election/Restriction**

The Office Action requires that a complete reply to the Final Rejection must include the cancellation of the nonelected claims 1-5, 13-16 and 24. Accordingly, claims 1-5, 13-16 and 24 are canceled without prejudice or disclaimer.

### III. The Claims Define Patentable Subject Matter

The Office Action rejects claims 6, 7, 9-12, 17, 18, 20-23 and 25 under 35 U.S.C. §102(b) as being anticipated by Chang (U.S. Patent No. 5,271,802); and rejects claims 8 and 19 under 35 U.S.C. §103(a) over Chang in view of Simon (U.S. Patent No. 3,787,964). The rejections are respectfully traversed.

In particular, neither Chang nor Simon, individually or in combination, disclose or even suggest forming a soft magnetic layer in a specific position by aligning with a position of an indicator while observing the indicator, as recited in independent claim 6, and similarly recited in independent claims 17 and 25. Chang discloses in Fig. 1 and in col. 3, lines 16-23, that the slider supports a thin-film magnetic head/write head, and the head is formed by depositing layers of magnetic material, electrically conductive material, and electrically insulating material to form the well known pole pieces and magnetic gap necessary for the transducing function with a magnetic coating on a magnetic recording medium.

As such, Chang fails to disclose or even suggest the soft magnetic layer or the second patterned thin film is formed in a specific position by aligning with the position of the indicator while observing the indicator.

Simon fails to compensate for the above-noted deficiencies of Chang. Simon, in col. 5, lines 6-10 discloses that thin-film magnetic heads are batch fabricated and a plurality of thin-film transformers are simultaneously deposited on each wafer shaped substrate.

Accordingly, independent claims 6, 17 and 25 define patentable subject matter. Claims 7-12 and 18-23 depend from the respective independent claims, and therefore also define patentable subject matter. Accordingly, withdrawal of the rejections under 35 U.S.C. §102(b) and 35 U.S.C. §103(a) is respectfully requested.

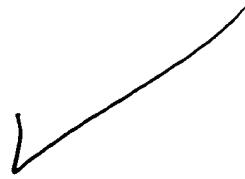
**IV. Conclusion**

In view of the foregoing amendments and remarks, this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 6-12, 17-23 and 25 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number listed below.

Respectfully submitted,

  
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